

House Bill 1078 (AS PASSED HOUSE AND SENATE)

By: Representative O'Neal of the 146th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions from state sales and use tax, so as to change certain provisions regarding
3 exemptions with respect to sales of certain durable medical equipment or prosthetic devices;
4 to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
8 state sales and use tax, is amended by revising paragraphs (54) and (54.1) as follows:

9 "(54) The sale or use of any durable medical equipment ~~as defined under Titles XVIII~~
10 ~~and XIX of the federal Social Security Act which is paid for directly by funds of the State~~
11 ~~of Georgia or the United States under the medicare or Medicaid programs where state or~~
12 ~~federal law or regulation authorizing such payment prohibits the payment of sales and use~~
13 ~~tax in connection therewith. The commissioner shall specify by rule or regulation the~~
14 ~~durable medical equipment eligible for this exemption; or prosthetic device prescribed~~
15 ~~by a physician;~~

16 ~~(54.1) The sale or use of any physician prescribed prosthetic device as defined under~~
17 ~~Titles XVIII and XIX of the federal Social Security Act;"~~

18 **SECTION 2.**

19 All laws and parts of laws in conflict with this Act are repealed.